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Tax Bulletin

Tax Bulletin 6-08

Effective Date: Oct. 1, 2008

Re: Municipal Telecommunications License Tax in West Jordan, Spanish Fork and Independence

Utah Code §10-1-403 allows a municipal telecommunications license tax of up to 3.5 percent on the telecommunications provider's gross receipts from telecommunications service within a city or town.

West Jordan (Salt Lake County) and Independence (Wasatch County) will impose a municipal telecommunications license tax of 3.5 percent starting Oct. 1, 2008. Spanish Fork (Utah County) will increase its municipal telecommunications license tax rate from 0.5 percent to 1.5 percent starting Oct. 1, 2008.

Sellers must collect 3.5 percent tax on all taxable transactions in West Jordan and Independence, and 1.5 percent tax in Spanish Fork starting Oct. 1, 2008. These rates will be on municipal telecommunications license tax returns (TC-34 payment coupon and TC-34Q electronic return) starting with the October monthly period (for monthly filers) or the October-December period (for quarterly filers).

For these changes and all other current rates, see the sales tax rate charts at **tax.utah.gov/sales/rates.html**.

QUESTIONS...



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